

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Pioneer Regional School Corp (775)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$381,648	\$348,333	\$342,545	\$409,044	1.75%	19.41%
Group Health Insurance	222	\$85,799	\$102,360	\$108,727	\$132,329	11.44%	21.71%
Non - Certified Salaries	120	\$158,419	\$144,190	\$136,461	\$131,553	-4.54%	-3.60%
Social Security Certified	212	\$28,434	\$26,004	\$25,603	\$30,371	1.66%	18.63%
Teacher Retirement Fund, After 7-1-95	216	\$20,622	\$14,145	\$20,421	\$29,604	9.46%	44.97%
Other Employee Benefits	241 - 290	\$12,709	\$12,035	\$13,376	\$12,695	-0.03%	-5.09%
Public Employees Retirement Fund	214	\$11,260	\$9,235	\$8,339	\$8,505	-6.78%	1.99%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,930	\$7,737	\$7,915	\$8,384	-4.14%	5.92%
Social Security Noncertified	211	\$8,702	\$7,882	\$7,071	\$6,506	-7.01%	-7.98%
Operational Supplies	611	\$1,267	\$127	\$905	\$3,420	28.18%	277.92%
Other Group Insurance Authorized by Statute	224	\$951	\$1,178	\$1,424	\$1,607	14.02%	12.87%
Travel	580	\$603	\$616	\$942	\$928	11.40%	-1.46%
Group Life Insurance	221	\$692	\$792	\$829	\$890	6.50%	7.40%
<b>Student Instructional Support Total</b>		<b>\$721,037</b>	<b>\$674,634</b>	<b>\$674,558</b>	<b>\$775,838</b>	<b>1.85%</b>	<b>15.01%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$2,611,272	\$2,490,262	\$2,685,949	\$2,656,591	0.43%	-1.09%
Non - Certified Salaries	120	\$169,847	\$169,660	\$252,611	\$244,456	9.53%	-3.23%
Transfer Tuition to Other School Corps Within State	561	\$585,148	\$638,446	\$174,768	\$206,700	-22.91%	18.27%
Social Security Certified	212	\$196,552	\$191,655	\$209,518	\$204,520	1.00%	-2.39%
Teacher Retirement Fund, After 7-1-95	216	\$159,539	\$138,734	\$150,640	\$151,562	-1.27%	0.61%
Group Health Insurance	222	\$130,856	\$157,609	\$132,112	\$139,257	1.57%	5.41%
Repairs and Maintenance Services	430	\$84,582	\$74,974	\$95,603	\$94,084	2.70%	-1.59%
Operational Supplies	611	\$56,281	\$64,978	\$104,799	\$91,679	12.97%	-12.52%
Teacher Retirement Fund, Prior to 7-1-95	215	\$94,303	\$75,238	\$80,422	\$82,105	-3.40%	2.09%
Other Employee Benefits	241 - 290	\$74,703	\$70,823	\$87,267	\$75,118	0.14%	-13.92%
Instructional Programs Improvement Services	312	\$40,510	\$41,858	\$47,329	\$46,759	3.65%	-1.20%
Pre-2008 Object Code - Temporary Salaries	130	\$43,138	\$76,053	\$42,000	\$40,879	-1.34%	-2.67%
Other Professional and Technical Services	319	\$15,974	\$18,871	\$23,957	\$39,360	25.29%	64.29%
Equipment	730	\$81,134	\$8,446	\$82,449	\$36,099	-18.33%	-56.22%
Computer Hardware	741	\$63,049	\$92,599	\$73,744	\$30,981	-16.27%	-57.99%

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Social Security Noncertified	211	\$19,203	\$18,117	\$21,165	\$23,730	5.43%	12.12%
Other Supplies and Materials	615, 660 - 689	\$3,564	\$4,728	\$9,684	\$7,962	22.25%	-17.78%
Library Books	640	\$5,089	\$5,943	\$4,234	\$5,806	3.35%	37.13%
Public Employees Retirement Fund	214	\$4,278	\$4,656	\$4,964	\$5,175	4.88%	4.26%
Other Group Insurance Authorized by Statute	224	\$3,981	\$4,039	\$4,506	\$4,733	4.42%	5.04%
Nonlicensed Employees	136	\$9,737	\$8,130	\$6,333	\$3,293	-23.74%	-48.00%
Gasoline and Lubricants	613	\$870	\$402	\$1,480	\$2,959	35.80%	99.94%
Group Life Insurance	221	\$2,552	\$2,780	\$2,965	\$2,678	1.20%	-9.70%
Travel	580	\$3,985	\$3,123	\$1,169	\$2,329	-12.56%	99.34%
Periodicals	650	\$2,001	\$2,806	\$1,307	\$1,650	-4.71%	26.29%
Dues and Fees	810	\$1,015	\$1,252	\$741	\$1,380	7.97%	86.18%
Rentals	440	\$540	\$580	\$400	\$500	-1.91%	25.00%
Transfer Tuition to Ed. Service Agencies Within State	564	(\$5,087)	\$2,592	\$736	\$250	NA	-66.04%
Stipends	131	\$108	\$0	\$0	\$0	-100.00%	NA
Transfer Tuition - Other	569	\$1,596	\$7,621	\$6,944	\$0	-100.00%	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$4,460,321</b>	<b>\$4,376,976</b>	<b>\$4,309,795</b>	<b>\$4,202,595</b>	<b>-1.48%</b>	<b>-2.49%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$849,111	\$895,023	\$982,488	\$1,019,220	4.67%	3.74%
Repairs and Maintenance Services	430	\$221,296	\$239,418	\$183,621	\$382,197	14.64%	108.14%
Textbooks	630	\$86,811	\$122,030	\$233,069	\$243,520	29.42%	4.48%
Food Purchases	614	\$231,724	\$215,383	\$228,398	\$228,624	-0.34%	0.10%
Light and Power - Other Than Heating and Cooling	625	\$245,153	\$266,391	\$237,909	\$208,805	-3.93%	-12.23%
Group Health Insurance	222	\$147,932	\$170,495	\$191,161	\$197,747	7.53%	3.45%
Other Supplies and Materials	615, 660 - 689	\$13,669	\$13,952	\$36,506	\$183,959	91.54%	403.91%
Operational Supplies	611	\$142,648	\$129,348	\$212,232	\$177,255	5.58%	-16.48%
Vehicles	731	\$38,630	\$0	\$282,784	\$137,961	37.47%	-51.21%
Insurance	520	\$86,577	\$103,603	\$84,649	\$103,325	4.52%	22.06%
Certified Salaries	110	\$170,309	\$112,380	\$102,402	\$102,402	-11.94%	0.00%
Gasoline and Lubricants	613	\$114,755	\$133,015	\$86,249	\$86,731	-6.76%	0.56%
Social Security Noncertified	211	\$59,757	\$58,265	\$66,000	\$68,633	3.52%	3.99%
Heating and Cooling for Buildings - Gas	622	\$66,002	\$92,937	\$79,923	\$45,273	-8.99%	-43.35%
Public Employees Retirement Fund	214	\$32,741	\$34,185	\$41,668	\$44,562	8.01%	6.95%

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**Pioneer Regional School Corp (775)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Water and Sewage	411	\$31,074	\$31,231	\$33,255	\$31,529	0.36%	-5.19%
Other Employee Benefits	241 - 290	\$22,031	\$22,679	\$26,399	\$23,519	1.65%	-10.91%
Equipment	730	\$13,511	\$37,601	\$9,094	\$17,968	7.39%	97.57%
Removal of Refuse and Garbage	412	\$14,373	\$16,746	\$16,441	\$17,166	4.54%	4.41%
Dues and Fees	810	\$14,557	\$12,646	\$14,839	\$13,388	-2.07%	-9.78%
Telephone	531	\$2,979	\$11,416	\$12,362	\$12,552	43.27%	1.54%
Board Member Compensation	115	\$10,000	\$5,000	\$10,000	\$10,000	0.00%	0.00%
Travel	580	\$6,356	\$4,772	\$4,254	\$4,964	-5.99%	16.69%
Postage and Postage Machine Rental	532	\$4,301	\$5,621	\$1,988	\$3,341	-6.12%	68.06%
Tires and Repairs	612	\$2,427	\$5,235	\$33,120	\$3,222	7.34%	-90.27%
Advertising	540	\$4,634	\$4,911	\$2,838	\$2,920	-10.91%	2.88%
Other Group Insurance Authorized by Statute	224	\$1,756	\$1,764	\$1,771	\$1,990	3.18%	12.41%
Social Security Certified	212	\$6,302	\$2,813	\$1,787	\$1,699	-27.94%	-4.94%
Other Professional and Technical Services	319	\$781	\$3,088	\$685	\$1,554	18.77%	126.89%
Student Transportation Services	510	\$27	\$2,313	\$178	\$1,544	175.92%	767.42%
Group Life Insurance	221	(\$3,479)	\$1,365	\$2,616	\$1,363	NA	-47.92%
Board of Education Services	318	\$3,281	\$4,144	\$5,686	\$1,000	-25.70%	-82.41%
Printing and Binding	550	\$401	\$1,609	\$1,249	\$579	9.61%	-53.63%
Professional Development	748	\$500	\$800	\$0	\$400	-5.43%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,543	\$322	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$41	\$0	\$0	\$0	-100.00%	NA
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$580	\$0	\$0	NA	NA

<b>Overhead and Operational Total</b>	<b>\$2,645,510</b>	<b>\$2,763,080</b>	<b>\$3,227,620</b>	<b>\$3,380,910</b>	<b>6.32%</b>	<b>4.75%</b>
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**Non Operational**

Construction Services	450	\$374,876	\$380,205	\$353,946	\$449,901	4.67%	27.11%
Equipment	730	\$300,346	\$281,031	\$243,176	\$216,352	-7.87%	-11.03%
Certified Salaries	110	\$124,704	\$128,328	\$133,268	\$140,347	3.00%	5.31%
Other Supplies and Materials	615, 660 - 689	\$138,158	\$136,988	\$133,475	\$104,205	-6.81%	-21.93%
Interest	832	\$95,574	\$91,477	\$86,929	\$82,197	-3.70%	-5.44%
Severance/Early Retirement Pay	213	\$70,000	\$80,000	\$80,000	\$78,188	2.80%	-2.27%
Textbooks	630	\$2,532	\$5,988	\$14,699	\$39,107	98.24%	166.05%

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Rentals	440	\$30,179	\$25,629	\$24,361	\$38,698	6.41%	58.85%
Non - Certified Salaries	120	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	0.00%
<b>Non Operational Total</b>		<b>\$1,137,367</b>	<b>\$1,130,647</b>	<b>\$1,070,854</b>	<b>\$1,149,995</b>	<b>0.28%</b>	<b>7.39%</b>
<b>Grand Total</b>		<b>\$8,964,235</b>	<b>\$8,945,337</b>	<b>\$9,282,826</b>	<b>\$9,509,339</b>	<b>1.49%</b>	<b>2.44%</b>